

RESULTS OF OPERATION

AVISTA UTILITIES

RUN DATE: 3/19/2010

GAS RATE OF RETURN For Month Ended January 31, 2010 Average of Monthly Averages Basis		Report ID: G-ROR-1A
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Ref/Basis	Account	Description	System	Washington	Idaho
G-OPS		Gas Net Operating Income	3,711,985	2,295,023	1,416,962
		Adjustments			
		Adjusted Gas Net Operating Income	3,711,985	2,295,023	1,416,962
G-APL		Gas Net Adjusted Rate Base	285,990,054	186,019,883	99,970,171
		RATE OF RETURN	1.298%	1.234%	1.417%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 3/19/2010

GAS ALLOCATION PERCENTAGES For Month Ended January 31, 2010 Average of Monthly Averages Basis		Report ID: G-ALL-1A
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Basis	Ref	Description	System	Washington	Idaho	
1	Input	System Contract Demand	11/1/2009	100.000%	69.950%	30.050%
2		Number of Customers	1/31/2010	221,095	146,951	74,144
		Percent		100.000%	66.465%	33.535%
3	G-OPS	Direct Distribution Operating Expense		628,031	380,829	247,202
		Percent		100.000%	60.639%	39.361%
Jurisdictional Four Factor Allocator - Direct Method						
Allocation Rate Calculation - Updated			12/31/2009			
Direct O & M						
		Amount: Accounts 798 - 894		5,078,715	3,398,255	1,680,460
		Amount: Accounts 901 - 935		2,578,531	2,014,387	564,144
		Total		7,657,246	5,412,642	2,244,604
		Percentage		100.000%	70.687%	29.313%
Direct Labor						
		Amount: Accounts 798 - 894		4,261,786	2,896,217	1,365,569
		Amount: Accounts 901 - 935		1,454,597	1,185,466	269,131
		Total		5,716,383	4,081,683	1,634,700
		Percentage		100.000%	71.403%	28.597%
Total Number of Customers				220,748	146,742	74,006
Percentage				100.000%	66.475%	33.525%
Total Direct Plant				289,695,007	183,112,299	106,582,708
Percentage				100.000%	63.209%	36.791%
Total Four Factor Allocators				400.000%	271.774%	128.226%
4		Percent		100.000%	67.943%	32.057%
Underground Storage & Dist Plant						
	G-PLT	Underground Storage		30,551,233	21,370,587	9,180,646
	G-PLT	Distribution		412,630,499	266,252,347	146,378,152
		Total Underground Storage/Dist Plant		443,181,732	287,622,934	155,558,798
5		Percent		100.000%	64.900%	35.100%
6	Input	Actual Therms Purchased	1/31/2010	34,371,138	24,307,269	10,063,869
		Percent		100.000%	70.720%	29.280%

GAS ALLOCATION PERCENTAGES For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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Input	1/1/2010	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		51,081,946	45,988,228	3,116,832	1,976,886
Direct O & M Accts 901 - 935		51,945,284	35,419,000	12,684,856	3,841,428
Direct O & M Accts 901 - 905 Utility 9 Only		3,516,695	2,172,122	1,344,573	XXXXXX
Adjustments		0			
Total		106,543,925	83,579,350	17,146,261	5,818,314
Percentage		100.000%	78.446%	16.093%	5.461%
Direct Labor Accts 500 - 894		55,092,383	43,337,007	8,181,894	3,573,482
Direct Labor Accts 901 - 935		5,731,661	4,212,733	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only		3,029,709	1,871,330	1,158,379	XXXXXX
Total		63,853,753	49,421,070	9,701,937	4,730,746
Percentage		100.000%	77.397%	15.194%	7.409%
Number of Customers at 12/31/09		672,970	356,620	220,748	95,602
Percentage		100.000%	52.992%	32.802%	14.206%
Net Direct Plant		2,269,179,267	1,813,979,169	309,908,801	145,291,297
Percentage		100.000%	79.940%	13.657%	6.403%
Total Percentages		400.000%	288.775%	77.746%	33.479%
Average (CD AA)		100.000%	72.193%	19.437%	8.370%

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Input	1/1/2010	Total	Electric	Gas North	Oregon Gas
Gas North/Oregon 4-Factor					
Direct O & M Accts 580 - 894		5,093,718	0	3,116,832	1,976,886
Direct O & M Accts 901 - 935		16,526,284	0	12,684,856	3,841,428
Direct O & M Accts 901 - 905 Utility 9 Only		1,344,573	0	1,344,573	XXXXXX
Total		22,964,575	0	17,146,261	5,818,314
Percentage		100.000%	0.000%	74.664%	25.336%
Direct Labor Accts 580 - 894		11,755,376	0	8,181,894	3,573,482
Direct Labor Accts 901 - 935		1,518,928	0	361,664	1,157,264
Direct O & M Accts 901 - 905 Utility 9 Only		1,158,379	0	1,158,379	XXXXXX
Total		14,432,683	0	9,701,937	4,730,746
Percentage		100.000%	0.000%	67.222%	32.778%
Number of Customers at 12/31/09		316,350	0	220,748	95,602
Percentage		100.000%	0.000%	69.780%	30.220%
Net Direct Plant		450,456,474	0	305,689,899	144,766,575
Percentage		100.000%	0.000%	67.862%	32.138%
Total Percentages		400.000%	0.000%	279.528%	120.472%
Average (GD AA)		100.000%	0.000%	69.882%	30.118%

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GAS ALLOCATION PERCENTAGES For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ALL-1A
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	Input	1/1/2010	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		49,105,060	45,988,228	3,116,832	0
	Direct O & M Accts 901 - 935		48,103,856	35,419,000	12,684,856	0
	Adjustments		0	0	0	0
	Total		97,208,916	81,407,228	15,801,688	0
	Percentage		100.000%	83.745%	16.255%	0.000%
	Direct Labor Accts 580 - 894		51,518,901	43,337,007	8,181,894	0
	Direct Labor Accts 901 - 935		4,574,397	4,212,733	361,664	0
	Total		56,093,298	47,549,740	8,543,558	0
	Percentage		100.000%	84.769%	15.231%	0.000%
	Number of Customers at 12/31/09		577,368	356,620	220,748	0
	Percentage		100.000%	61.766%	38.234%	0.000%
	Net Direct Plant		2,108,415,405	1,802,725,506	305,689,899	0
	Percentage		100.000%	85.501%	14.499%	0.000%
	Total Percentages		400.000%	315.781%	84.219%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.945%	21.055%	0.000%
	Actual Annual Throughput	12/31/2009	System	Washington	Idaho	
10	Percent		379,742,240	253,123,000	126,619,240	
			100.000%	66.657%	33.343%	
	G-OPS Book Depreciation		1,015,680	666,117	349,563	
11	Percent		100.000%	65.583%	34.417%	
	G-PLT Net Gas Plant		328,391,785	213,109,171	115,282,614	
12	Percent		100.000%	64.895%	35.105%	
	G-PLT Net Gas General Plant		27,036,259	18,055,581	8,980,678	
13	Percent		100.000%	66.783%	33.217%	
	G-SCM Net Allocated Schedule M's		-1,320,701	-852,926	-467,775	
14	Percent		100.000%	64.581%	35.419%	
99	Input Not Allocated		0.000%	0.000%	0.000%	
	Situs Plant by Functional Group: (Used to functionalize R&P Property Tax on Report G-OTX)	12/31/2009	Washington	Idaho		
	Input Underground Storage		33,491,805			
	Input Distribution		266,845,782	145,465,343		
	Input General		3,550,811	2,692,487		
	Input TOTAL		303,888,398	148,157,830		

GAS OPERATING STATEMENT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUES									
		SALES OF GAS:									
99	480000	Residential	21,669,733	0	21,669,733	15,010,451	0	15,010,451	6,659,282	0	6,659,282
99	4812XX	Commercial - Firm & Interruptible	11,322,602	0	11,322,602	7,956,724	0	7,956,724	3,365,878	0	3,365,878
99	4813XX	Industrial-Firm	447,834	0	447,834	295,881	0	295,881	151,953	0	151,953
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-5,478,410	0	-5,478,410	-3,775,666	0	-3,775,666	-1,702,744	0	-1,702,744
99	484000	Interdepartmental Revenue	51,342	0	51,342	44,665	0	44,665	6,677	0	6,677
		TOTAL SALES TO ULTIMATE CUSTOMERS	28,013,101	0	28,013,101	19,532,055	0	19,532,055	8,481,046	0	8,481,046
		OTHER OPERATING REVENUES:									
99	483000	Sales for Resale	12,478,884	0	12,478,884	8,825,067	0	8,825,067	3,653,817	0	3,653,817
99	488000	Miscellaneous Service Revenues	2,417	0	2,417	1,261	0	1,261	1,156	0	1,156
99	489300	Transportation For Others	385,990	0	385,990	339,132	0	339,132	46,858	0	46,858
99	493000	Rent from Gas Property	189	0	189	189	0	189	0	0	0
1	495000	Other Gas Revenues	711,251	0	711,251	504,381	0	504,381	206,870	0	206,870
		TOTAL OTHER OPERATING REVENUES	13,578,731	0	13,578,731	9,670,030	0	9,670,030	3,908,701	0	3,908,701
		TOTAL GAS REVENUES	41,591,832	0	41,591,832	29,202,085	0	29,202,085	12,389,747	0	12,389,747
		PRODUCTION EXPENSES:									
G-804	804/805	City Gate Purchases	26,079,874	0	26,079,874	18,440,205	0	18,440,205	7,639,669	0	7,639,669
6	808XXX	Net Natural Gas Storage Transactions	2,379,440	0	2,379,440	1,682,740	0	1,682,740	696,700	0	696,700
6	811000	Gas Used for Products Extraction	-90,970	0	-90,970	-64,334	0	-64,334	-26,636	0	-26,636
10	813000	Other Gas Expenses	0	104,944	104,944	0	69,953	69,953	0	34,991	34,991
		TOTAL PRODUCTION EXPENSES	28,368,344	104,944	28,473,288	20,058,611	69,953	20,128,564	8,309,733	34,991	8,344,724
		UNDERGROUND STORAGE EXPENSES:									
1	814000	Supervision & Engineering	0	0	0	0	0	0	0	0	0
1	824000	Other Expenses	0	8,681	8,681	0	6,072	6,072	0	2,609	2,609
1	837000	Other Equipment	0	10,544	10,544	0	7,376	7,376	0	3,168	3,168
		TOTAL UNDERGROUND STORAGE OP. EXP	0	19,225	19,225	0	13,448	13,448	0	5,777	5,777
G-ADP		Depreciation Expense	0	45,917	45,917	0	32,119	32,119	0	13,798	13,798
1	404X40	Amortization Expense	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	16,926	16,926	0	11,840	11,840	0	5,086	5,086
		TOTAL UNDERGROUND STORAGE EXP	0	82,087	82,087	0	57,420	57,420	0	24,667	24,667

GAS OPERATING STATEMENT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-OPS-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	13,601	33,165	46,766	8,710	20,111	28,821	4,891	13,054	17,945
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	90,457	3,676	94,133	59,107	2,229	61,336	31,350	1,447	32,797
3	875000	Measuring & Reg Sta Exp-General	9,313	0	9,313	7,910	0	7,910	1,403	0	1,403
3	876000	Measuring & Reg Sta Exp-Industrial	1,109	0	1,109	1,109	0	1,109	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	18,715	0	18,715	6,328	0	6,328	12,387	0	12,387
3	878000	Meter & House Regulator Expenses	82,555	0	82,555	48,296	0	48,296	34,259	0	34,259
3	879000	Customer Installation Expenses	125,045	6,363	131,408	60,293	3,858	64,151	64,752	2,505	67,257
3	880000	Other Expenses	69,115	60,213	129,328	48,769	36,513	85,282	20,346	23,700	44,046
3	881000	Rents	0	1,227	1,227	0	744	744	0	483	483
MAINTENANCE											
3	885000	Supervision & Engineering	9,197	0	9,197	5,091	0	5,091	4,106	0	4,106
3	887000	Mains	71,440	0	71,440	49,300	0	49,300	22,140	0	22,140
3	889000	Measuring & Reg Sta Exp-General	31,429	0	31,429	21,848	0	21,848	9,581	0	9,581
3	890000	Measuring & Reg Sta Exp-Industrial	24,821	1,012	25,833	5,666	614	6,280	19,155	398	19,553
3	891000	Measuring & Reg Sta Exp-City Gate	6,865	0	6,865	2,518	0	2,518	4,347	0	4,347
3	892000	Services	32,529	32,040	64,569	21,745	19,429	41,174	10,784	12,611	23,395
3	893000	Meters & House Regulators	41,840	58,278	100,118	34,139	35,339	69,478	7,701	22,939	30,640
3	894000	Other Equipment	0	9,726	9,726	0	5,898	5,898	0	3,828	3,828
TOTAL DISTRIBUTION OPERATING EXP			628,031	205,700	833,731	380,829	124,735	505,564	247,202	80,965	328,167
G-ADP		Depreciation	802,918	5,196	808,114	521,104	3,675	524,779	281,814	1,521	283,335
G-OTX		Taxes Other Than FIT	2,150,357	0	2,150,357	1,885,007	0	1,885,007	265,350	0	265,350
TOTAL DISTRIBUTION EXPENSES			3,581,306	210,896	3,792,202	2,786,940	128,410	2,915,350	794,366	82,486	876,852
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	32,034	32,034	0	21,291	21,291	0	10,743	10,743
2	902000	Meter Reading Expenses	120,716	5,811	126,527	106,012	3,862	109,874	14,704	1,949	16,653
G-903	903XXX	Customer Records & Collection Expenses	63,301	286,393	349,694	42,287	190,246	232,533	21,014	96,147	117,161
2	904000	Uncollectible Accounts	0	177,678	177,678	0	118,094	118,094	0	59,584	59,584
2	905000	Misc Customer Accounts	0	1,277	1,277	0	849	849	0	428	428
TOTAL CUSTOMER ACCOUNTS EXPENSES			184,017	503,193	687,210	148,299	334,342	482,641	35,718	168,851	204,569
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	1,405,398	24,018	1,429,416	1,063,149	15,964	1,079,113	342,249	8,054	350,303
2	909000	Advertising	0	16,618	16,618	0	11,045	11,045	0	5,573	5,573
2	910000	Misc Customer Service & Info Exp	0	15,901	15,901	0	10,569	10,569	0	5,332	5,332
TOTAL CUSTOMER SERVICE & INFO EXP			1,405,398	56,537	1,461,935	1,063,149	37,578	1,100,727	342,249	18,959	361,208

GAS OPERATING STATEMENT		Report ID:
For Month Ended January 31, 2010		G-OPS-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	-10,587	-10,587	0	-7,037	-7,037	0	-3,550	-3,550
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	5,547	1,274	6,821	5,148	847	5,995	399	427	826
		TOTAL SALES EXPENSES	5,547	-9,313	-3,766	5,148	-6,190	-1,042	399	-3,123	-2,724
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	1,311	429,196	430,507	129	291,609	291,738	1,182	137,587	138,769
4	921000	Office Supplies & Expenses	62	92,030	92,092	62	62,528	62,590	0	29,502	29,502
4	922000	Admin. Expenses Transferred - Credit	0	-2,446	-2,446	0	-1,662	-1,662	0	-784	-784
4	923000	Outside Services Employed	0	223,425	223,425	0	151,802	151,802	0	71,623	71,623
4	924000	Property Insurance Premium	0	23,897	23,897	0	16,236	16,236	0	7,661	7,661
4	925XXX	Injuries and Damages	0	69,966	69,966	0	47,537	47,537	0	22,429	22,429
4	926XXX	Employee Pensions and Benefits	4,630	7,004	11,634	4,630	4,759	9,389	0	2,245	2,245
4	927000	Franchise Requirements	0	0	0	0	0	0	0	0	0
4	928000	Regulatory Commission Expenses	64,999	23,521	88,520	49,139	15,981	65,120	15,860	7,540	23,400
4	930000	Miscellaneous General Expenses	4,614	157,021	161,635	3,091	106,685	109,776	1,523	50,336	51,859
4	931000	Rents	1,380	5,673	7,053	1,322	3,854	5,176	58	1,819	1,877
4	935000	Maintenance of General Plant	15,654	121,815	137,469	9,611	82,765	92,376	6,043	39,050	45,093
		TOTAL ADMIN & GEN OPERATING EXP	92,650	1,151,102	1,243,752	67,984	782,094	850,078	24,666	369,008	393,674
G-ADP		Depreciation	63,257	98,392	161,649	42,368	66,851	109,219	20,889	31,541	52,430
4	404X50	Amortization - Leasehold Imp (1404.60)	0	167	167	0	113	113	0	54	54
G-CAM		Amortization - Intangible Plant--Software	0	104,331	104,331	0	70,886	70,886	0	33,445	33,445
99	404X30	Amortization - Intangible Distribution Plant	706	0	706	387	0	387	319	0	319
99	407X28	Amortization - Decoupling Revenue	39,325	0	39,325	39,325	0	39,325	0	0	0
99	407329	Decoupling Surcharge	83,201	0	83,201	83,201	0	83,201	0	0	0
G-OTX		Taxes Other than FIT	0	3,010	3,010	0	2,045	2,045	0	965	965
		TOTAL ADMIN & GENERAL EXPENSES	279,139	1,357,002	1,636,141	233,265	921,989	1,155,254	45,874	435,013	480,887
		TOTAL EXPENSES BEFORE FIT	33,823,751	2,305,346	36,129,097	24,295,412	1,543,502	25,838,914	9,528,339	761,844	10,290,183
		NET OPERATING INCOME BEFORE FIT			5,462,735			3,363,171			2,099,564
G-FIT		FEDERAL INCOME TAX			383,270			121,956			261,314
G-FIT		DEFERRED FEDERAL INCOME TAX			1,371,333			948,578			422,755
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			-3,853			-2,386			-1,467
		GAS NET OPERATING INCOME			3,711,985			2,295,023			1,416,962

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.465%	33.535%
G-ALL	3	Direct Distribution Operating Expense	100.000%	60.639%	39.361%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.720%	29.280%
G-ALL	10	Actual Annual Throughput	100.000%	66.657%	33.343%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ALLOCATION OF PURCHASED GAS COSTS For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-804-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	805110	Gas Exp - Rate Amortizations	-4,624,932	0	-4,624,932	-3,255,801	0	-3,255,801	-1,369,131	0	-1,369,131
99	805120	Gas Expense - Rate Deferrals	983,323	0	983,323	704,419	0	704,419	278,904	0	278,904
99	805980	Gas Expense - Estimated Amortizations	0	0	0	0	0	0	0	0	0
99	805990	Gas Expense - Estimated Deferrals	0	0	0	0	0	0	0	0	0
6	804000	Gas Purchases	24,623,006	0	24,623,006	17,407,246	0	17,407,246	7,215,760	0	7,215,760
1	804001	Pipeline Demand Costs	2,392,938	0	2,392,938	1,673,860	0	1,673,860	719,078	0	719,078
99	804010	Gas Costs - Fixed Hedge	162,875	0	162,875	115,185	0	115,185	47,690	0	47,690
99	804014	GTI Contributions	9,847	0	9,847	4,088	0	4,088	5,759	0	5,759
99	804017	Transaction Fees	7,278	0	7,278	5,147	0	5,147	2,131	0	2,131
99	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	394,511	0	394,511	278,998	0	278,998	115,513	0	115,513
6	804700	Off System Gas Purchases - Bookout	2,131,028	0	2,131,028	1,507,063	0	1,507,063	623,965	0	623,965
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
TOTAL PURCHASED GAS COSTS			26,079,874	0	26,079,874	18,440,205	0	18,440,205	7,639,669	0	7,639,669

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	6	Actual Therms Purchased	100.000%	70.720%	29.280%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

AVISTA UTILITIES

RUN DATE: 3/19/2010

ALLOCATION OF ACCOUNT 903 For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-903-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	903000	Customer Records & Collections	63,301	279,681	342,982	42,287	185,890	228,177	21,014	93,791	114,805
12	903920	Accts Rec Sold - Program Fees	0	6,712	6,712	0	4,356	4,356	0	2,356	2,356
12	903930	Accts Rec Sold - Maturity Yield Fees	0	0	0	0	0	0	0	0	0
Total Account 903			63,301	286,393	349,694	42,287	190,246	232,533	21,014	96,147	117,161

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.465%	33.535%
G-ALL	12	Net Gas Plant	100.000%	64.895%	35.105%

ALLOCATION OF ACCOUNT 908 For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-908-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	5,279	24,018	29,297	5,279	15,964	21,243	0	8,054	8,054
99	908600	Customer Service & Info Expense	1,577,660	0	1,577,660	1,169,589	0	1,169,589	408,071	0	408,071
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	-209,033	0	-209,033	-134,782	0	-134,782	-74,251	0	-74,251
99	908990	DSM Amortization	31,492	0	31,492	23,063	0	23,063	8,429	0	8,429
Total Account 908			1,405,398	24,018	1,429,416	1,063,149	15,964	1,079,113	342,249	8,054	350,303

ALLOCATION RATIOS:

G-ALL 2 Number of Customers
G-ALL 99 Not Allocated

100.000%

66.465%

33.535%

FEDERAL INCOME TAXES--GAS For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-FIT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	41,591,832	29,202,085	12,389,747
G-OPS	Operating & Maintenance Expense	32,715,375	23,079,980	9,635,395
G-OPS	Book Depreciation & Amortization	1,243,429	860,042	383,387
G-OTX	Taxes Other than FIT	2,170,293	1,898,892	271,401
	Net Operating Income Before FIT	5,462,735	3,363,171	2,099,564
	Less: Monthly Interest Expense	819,801	544,883	274,918
G-SCM	Add: Schedule M Additions	-1,647,344	-1,223,287	-424,057
G-SCM	Less: Schedule M Deductions	1,900,534	1,246,556	653,978
	Taxable Net Operating Income	1,095,056	348,445	746,611
	Percent	35%	35%	35%
	Total Federal Income Tax	383,270	121,956	261,314
G-DTE	Deferred FIT	1,371,333	948,578	422,755
99	411400 Amortized Investment Tax Credit	-3,853	-2,386	-1,467
	Total FIT/Deferred FIT & ITC	1,750,750	1,068,148	682,602
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

GAS SCHEDULE M ITEMS For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-SCM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		Schedule M Additions:									
	G-OPS	Book Depreciation & Amortization (997000)	866,881	254,022	1,120,903	563,859	173,657	737,516	303,022	80,365	383,387
12	997001	Contributions In Aid of Construction	0	17,284	17,284	0	11,216	11,216	0	6,068	6,068
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	2,133	2,133	0	1,384	1,384	0	749	749
4	997005	FAS106 Current Retiree Medical Accrual	0	-2,977	-2,977	0	-2,023	-2,023	0	-954	-954
6	997008	DSM Book Amortization	0	31,492	31,492	0	22,271	22,271	0	9,221	9,221
99	997010	Deferred Gas Credit and Refunds	-3,640,696	0	-3,640,696	-2,550,469	0	-2,550,469	-1,090,227	0	-1,090,227
4	997015	Airplane Lease Payments	0	5,236	5,236	0	3,557	3,557	0	1,679	1,679
12	997016	1992 Redemptions	0	24,338	24,338	0	15,794	15,794	0	8,544	8,544
4	997020	FAS87 Current Pension Accrual	0	215,563	215,563	0	146,460	146,460	0	69,103	69,103
99	997029	FAS 106 Post Retirement Benefits	4,630	0	4,630	4,630	0	4,630	0	0	0
99	997031	Decoupling Mechanism	121,613	0	121,613	121,613	0	121,613	0	0	0
12	997032	Interest Rate Swaps	0	30,575	30,575	0	19,842	19,842	0	10,733	10,733
99	997033	DSM Tariff Rider	629,428	0	629,428	378,232	0	378,232	251,196	0	251,196
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	-209,033	0	-209,033	-134,782	0	-134,782	-74,251	0	-74,251
4	997066	Miscellaneous Schedule M Additions	0	2,167	2,167	0	1,472	1,472	0	695	695
		TOTAL SCHEDULE M ADDITIONS	-2,227,177	579,833	-1,647,344	-1,616,917	393,630	-1,223,287	-610,260	186,203	-424,057
		Schedule M Deductions:									
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	1,895,087	1,895,087	0	1,242,855	1,242,855	0	652,232	652,232
4	997062	Gain on Sale of Office Building	0	5,447	5,447	0	3,701	3,701	0	1,746	1,746
		TOTAL SCHEDULE M DEDUCTIONS	0	1,900,534	1,900,534	0	1,246,556	1,246,556	0	653,978	653,978

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.950%	30.050%
G-ALL	2	Number of Customers	100.000%	66.465%	33.535%
G-ALL	3	Direct Distribution Operating Expense	100.000%	60.639%	39.361%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.720%	29.280%
G-ALL	11	Book Depreciation	100.000%	65.583%	34.417%
G-ALL	12	Net Gas Plant	100.000%	64.895%	35.105%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

DEFERRED INCOME TAX EXPENSE--GAS

For Month Ended January 31, 2010

Average of Monthly Averages Basis

Report ID:

G-DTE-1A

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	289,535	186,985	102,550
99	410100	Deferred Federal Income Tax Exp	998,737	708,026	290,711
		SUBTOTAL	<u>1,288,272</u>	<u>895,011</u>	<u>393,261</u>
14	411100	Deferred Federal Income Tax Expense - Allocated	9,899	6,393	3,506
99	411100	Deferred Federal Income Tax Exp	73,162	47,174	25,988
		SUBTOTAL	<u>83,061</u>	<u>53,567</u>	<u>29,494</u>
		Total Deferred Federal Income Tax Expense	<u><u>1,371,333</u></u>	<u><u>948,578</u></u>	<u><u>422,755</u></u>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	64.581%	35.419%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

FEDERAL INCOME TAXES--GAS NORTH For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-INT-1A
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Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Washington Capital Structure Ratio		53.50%	
2	Idaho Capital Structure Ratio			50.00%
3	Cost of Debt		6.570%	6.600%
	Total Cost of Debt		3.515%	3.300%
	Total Weighted Cost		3.515%	3.300%
G-APL	Net Rate Base	285,990,054	186,019,883	99,970,171
	Interest Deduction for FIT Calculation	9,837,615	6,538,599	3,299,016
1	From last WA GRC (UE-090135)			
2	From last ID GRC (AVU-E-09-1)			
3	Debt Cost from last GRCs			

TAXES OTHER THAN FEDERAL INCOME TAX For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-OTX-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408150	R&P Property Tax	0	16,926	16,926	0	11,840	11,840	0	5,086	5,086
		DISTRIBUTION									
99	408110	State Excise Tax	905,586	0	905,586	905,586	0	905,586	0	0	0
99	408120	Municipal Occupation & License Tax	1,030,591	0	1,030,591	844,560	0	844,560	186,031	0	186,031
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408150/70	R&P Property Tax (See Below)	200,480	0	200,480	134,861	0	134,861	65,619	0	65,619
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	409100	State Income Tax	13,700	0	13,700	0	0	0	13,700	0	13,700
		TOTAL	2,150,357	0	2,150,357	1,885,007	0	1,885,007	265,350	0	265,350
		ADMINISTRATIVE & GENERAL									
4	408150	R&P Property Tax	0	3,010	3,010	0	2,045	2,045	0	965	965
		TOTAL TAXES OTHER THAN FIT	2,150,357	19,936	2,170,293	1,885,007	13,885	1,898,892	265,350	6,051	271,401

	Plant	Percent	Tax	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
				Plant	Percent	Tax	Plant	Percent	Tax	Plant	Percent	Tax
FUNCTIONALIZATION OF R&P PROPERTY TAX--ACCOUNT 1408.15--BASED ON PLANT BALANCES AT: 12/31/2009												
G-ALL	Underground Storage		16,926	33,491,805	11.021%	16,926	33,491,805	11.021%	16,926	0	0.000%	0
G-ALL	Distribution		200,480	412,311,125	87.810%	134,861	266,845,782	87.810%	134,861	145,465,343	98.183%	65,619
G-ALL	General		3,010	6,243,298	1.169%	1,796	3,550,811	1.169%	1,796	2,692,487	1.817%	1,214
	TOTAL		220,416	452,046,228	100.000%	153,583	303,888,398	100.000%	153,583	148,157,830	100.000%	66,833

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%

GAS UTILITY PLANT		Report ID:
For Month Ended January 31, 2010		G-PLT-1A
Average of Monthly Averages Basis		

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT--SOFTWARE:											
(from Report C-IPL)											
4	C-IPL	Misc Intangible Plt- (303000)	417,899	40,859	458,758	249,449	27,761	277,210	168,450	13,098	181,548
4	C-IPL	Misc Intangible Plt-Mainframe Software (303100)	0	4,810,671	4,810,671	0	3,268,514	3,268,514	0	1,542,157	1,542,157
4	C-IPL	Misc Intangible Plant-PC Software (303110)	0	2,231,205	2,231,205	0	1,515,948	1,515,948	0	715,257	715,257
TOTAL INTANGIBLE PLANT--SOFTWARE			417,899	7,082,735	7,500,634	249,449	4,812,223	5,061,672	168,450	2,270,512	2,438,962
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
1	351XXX	Structures & Improvements	0	1,290,287	1,290,287	0	902,556	902,556	0	387,731	387,731
1	352XXX	Wells	0	14,513,952	14,513,952	0	10,152,509	10,152,509	0	4,361,443	4,361,443
1	353000	Lines	0	1,041,474	1,041,474	0	728,511	728,511	0	312,963	312,963
1	354000	Compressor Station Equipment	0	11,214,573	11,214,573	0	7,844,594	7,844,594	0	3,369,979	3,369,979
1	355000	Measuring & Regulating Equipment	0	173,784	173,784	0	121,562	121,562	0	52,222	52,222
1	356000	Purification Equipment	0	407,617	407,617	0	285,128	285,128	0	122,489	122,489
1	357000	Other Equipment	0	1,436,771	1,436,771	0	1,005,021	1,005,021	0	431,750	431,750
TOTAL UNDERGROUND STORAGE PLANT			0	30,551,233	30,551,233	0	21,370,587	21,370,587	0	9,180,646	9,180,646
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
6	374400	Land & Land Rights	64,233	0	64,233	1,098	0	1,098	63,135	0	63,135
6	375000	Structures & Improvements	606,468	22,254	628,722	437,248	15,738	452,986	169,220	6,516	175,736
6	376000	Mains	205,753,196	2,512,521	208,265,717	131,237,461	1,776,855	133,014,316	74,515,735	735,666	75,251,401
6	378000	Measuring & Reg Station Equip-General	4,486,745	57,440	4,544,185	2,811,036	40,622	2,851,658	1,675,709	16,818	1,692,527
6	379000	Measuring & Reg Station Equip-City Gate	6,255,055	60,967	6,316,022	2,082,660	43,116	2,125,776	4,172,395	17,851	4,190,246
6	380000	Services	133,503,405	0	133,503,405	87,943,300	0	87,943,300	45,560,105	0	45,560,105
6	381000	Meters	56,624,834	0	56,624,834	37,803,292	0	37,803,292	18,821,542	0	18,821,542
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	2,598,411	0	2,598,411	1,999,621	0	1,999,621	598,790	0	598,790
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			409,977,317	2,653,182	412,630,499	264,376,016	1,876,331	266,252,347	145,601,301	776,851	146,378,152
GENERAL PLANT: (From C-GPL)											
4	389XXX	Land & Land Rights	668,330	848,992	1,517,322	576,272	576,831	1,153,103	92,058	272,161	364,219
4	390XXX	Structures & Improvements	2,221,800	8,755,806	10,977,606	1,288,369	5,948,957	7,237,326	933,431	2,806,849	3,740,280
4	391XXX	Office Furniture & Equipment	0	6,776,973	6,776,973	0	4,604,479	4,604,479	0	2,172,494	2,172,494
4	392XXX	Transportation Equipment	4,095,641	929,774	5,025,415	3,024,611	631,716	3,656,327	1,071,030	298,058	1,369,088
4	393000	Stores Equipment	160,415	191,422	351,837	115,555	130,058	245,613	44,860	61,364	106,224
4	394000	Tools, Shop & Garage Equipment	1,455,125	1,768,362	3,223,487	998,419	1,201,478	2,199,897	456,706	566,884	1,023,590
4	395000	Laboratory Equipment	143,077	317,422	460,499	107,912	215,666	323,578	35,165	101,756	136,921
4	396XXX	Power Operated Equipment	3,611,087	603,972	4,215,059	2,738,949	410,357	3,149,306	872,138	193,615	1,065,753

GAS UTILITY PLANT		Report ID:
For Month Ended January 31, 2010		G-PLT-1A
Average of Monthly Averages Basis		

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	1,611,002	3,799,010	5,410,012	465,446	2,581,161	3,046,607	1,145,556	1,217,849	2,363,405
4	398000	Miscellaneous Equipment	1,137	96,454	97,591	488	65,534	66,022	649	30,920	31,569
		TOTAL GENERAL PLANT	13,967,614	24,088,187	38,055,801	9,316,021	16,366,237	25,682,258	4,651,593	7,721,950	12,373,543
		TOTAL PLANT IN SERVICE	424,362,830	64,375,337	488,738,167	273,941,486	44,425,378	318,366,864	150,421,344	19,949,959	170,371,303
99	1118.XX	CONSTRUCTION WORK IN PROGRESS	0	0	0	0	0	0	0	0	0
		GROSS GAS PLANT	424,362,830	64,375,337	488,738,167	273,941,486	44,425,378	318,366,864	150,421,344	19,949,959	170,371,303
		ACCUMULATED DEPRECIATION									
G-ADP	1119.X1	Underground Storage	0	11,177,857	11,177,857	0	7,818,911	7,818,911	0	3,358,946	3,358,946
G-ADP	1119.X5	Distribution	133,647,568	864,915	134,512,483	86,739,030	611,668	87,350,698	46,908,538	253,247	47,161,785
G-ADP	1119.X6	General Plant - Non-Transportation	5,326,235	4,759,310	10,085,545	3,730,401	3,233,618	6,964,019	1,595,834	1,525,692	3,121,526
G-ADP	1119.X7	General Plant - Transportation	868,517	65,480	933,997	618,169	44,489	662,658	250,348	20,991	271,339
		TOTAL ACCUMULATED DEPRECIATION	139,842,320	16,867,562	156,709,882	91,087,600	11,708,686	102,796,286	48,754,720	5,158,876	53,913,596
		ACCUMULATED AMORTIZATION									
G-CAM		Intangible Plant--Software	0	3,544,611	3,544,611	0	2,408,315	2,408,315	0	1,136,296	1,136,296
99	111X30	Intangible Plant--Distribution Plant	69,221	0	69,221	37,691	0	37,691	31,530	0	31,530
4	0111.40	Leasehold Improvements (From Report C-AAM)	0	22,668	22,668	0	15,401	15,401	0	7,267	7,267
		TOTAL ACCUMULATED AMORTIZATION	69,221	3,567,279	3,636,500	37,691	2,423,716	2,461,407	31,530	1,143,563	1,175,093
		NET GAS UTILITY PLANT	284,451,289	43,940,496	328,391,785	182,816,195	30,292,976	213,109,171	101,635,094	13,647,520	115,282,614

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%	67.943%	32.057%
G-ALL	6	Actual Therms Purchased	100.000%	70.720%	29.280%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

ADJUSTMENTS TO NET GAS UTILITY PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-APL-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	284,451,289	43,940,496	328,391,785	182,816,195	30,292,976	213,109,171	101,635,094	13,647,520	115,282,614
		ADJUSTMENTS: ACCUM. DEF. INC. TAX									
12	C-DTX	Gas General Plant	0	-3,112,988	-3,112,988	0	-2,020,174	-2,020,174	0	-1,092,814	-1,092,814
12	282900	Deferred F.I.T. - Plant In Service	0	-48,453,454	-48,453,454	0	-31,443,869	-31,443,869	0	-17,009,585	-17,009,585
12	190180	FAS 109 ITC	0	173,647	173,647	0	112,688	112,688	0	60,959	60,959
12	283850	Gas portion of Bond Redemptions	0	-716,540	-716,540	0	-464,999	-464,999	0	-251,541	-251,541
4	190850	Gain on Sale of General Office Bldg--GAS	0	44,817	44,817	0	30,450	30,450	0	14,367	14,367
99	190610	Contrib in Aid of Construction	0	0	0	0	0	0	0	0	0
		TOTAL ACCUM DEFERRED INCOME TAX	0	-52,064,518	-52,064,518	0	-33,785,904	-33,785,904	0	-18,278,614	-18,278,614
		OTHER ADJUSTMENTS:									
1	164100	Gas Inventory--Jackson Prairie	0	9,514,185	9,514,185	0	6,655,172	6,655,172	0	2,859,013	2,859,013
99	186710	DSM Programs	276,607	0	276,607	128,414	0	128,414	148,193	0	148,193
4	253850	Gain on Sale of General Office Building	0	-128,005	-128,005	0	-86,970	-86,970	0	-41,035	-41,035
		TOTAL OTHER ADJUSTMENTS	276,607	9,386,180	9,662,787	128,414	6,568,202	6,696,616	148,193	2,817,978	2,966,171
		NET RATE BASE	284,727,896	1,262,158	285,990,054	182,944,609	3,075,274	186,019,883	101,783,287	-1,813,116	99,970,171

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		69.950%	30.050%
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method	100.000%		67.943%	32.057%
G-ALL	12	Net Gas Plant	100.000%		64.895%	35.105%
G-ALL	13	Net Gas General Plant	100.000%		66.783%	33.217%
G-ALL	99	Not Allocated	0.000%		0.000%	0.000%

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
UNDERGROUND STORAGE PLANT:											
G-PLT		Plant in Service	0	30,551,233	30,551,233	0	21,370,587	21,370,587	0	9,180,646	9,180,646
G-PLT	350XXX	Less: Land and Land Rights	0	472,775	472,775	0	330,706	330,706	0	142,069	142,069
		Depreciable Underground Storage Plant	0	30,078,458	30,078,458	0	21,039,881	21,039,881	0	9,038,577	9,038,577
		Percentage		100.000%	100.000%		0.000%			0.000%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X08/111X40	Accumulated Depreciation		11,177,857	11,177,857	0			0		
	403X80	Depreciation Expense - JP		45,917	45,917	0			0		
JURISDICTIONAL ALLOCATION:											
1	108X08/111X40	Accumulated Depreciation	0	11,177,857	11,177,857	0	7,818,911	7,818,911	0	3,358,946	3,358,946
1	403X80	Depreciation Expense - JP	0	45,917	45,917	0	32,119	32,119	0	13,798	13,798
DISTRIBUTION PLANT:											
G-PLT		Plant in Service	409,977,317	2,653,182	412,630,499	264,376,016	1,876,331	266,252,347	145,601,301	776,851	146,378,152
G-PLT	374000	Less: Land and Land Rights	84,970	0	84,970	60,300	0	60,300	24,670	0	24,670
		Depreciable Distribution Plant	409,892,347	2,653,182	412,545,529	264,315,716	1,876,331	266,192,047	145,576,631	776,851	146,353,482
		Percentage		0.643%	100.000%		64.484%			34.873%	
ALLOCATION TO DIRECT/ALLOCATED BASED ON DEPRECIABLE PLANT:											
	108X05	Accumulated Depreciation		864,915	134,512,483	86,739,030			46,908,538		
	403X50	Depreciation Expense		5,196	808,114	521,104			281,814		
JURISDICTIONAL ALLOCATION:											
6	108X05	Accumulated Depreciation	133,647,568	864,915	134,512,483	86,739,030	611,668	87,350,698	46,908,538	253,247	47,161,785
6	403X50	Depreciation Expense	802,918	5,196	808,114	521,104	3,675	524,779	281,814	1,521	283,335
GENERAL PLANT-NON-TRANSPORTATION											
G-PLT		Plant in Service	13,967,614	24,088,187	38,055,801	9,316,021	16,366,237	25,682,258	4,651,593	7,721,950	12,373,543
G-PLT	389XXX	Less: Land and Land Rights	668,330	848,992	1,517,322	576,272	576,831	1,153,103	92,058	272,161	364,219
G-PLT	392XXX	Less: Transportation	4,095,641	929,774	5,025,415	3,024,611	631,716	3,656,327	1,071,030	298,058	1,369,088
		Depreciable Non-Transport Genl Plant	9,203,643	22,309,421	31,513,064	5,715,138	15,157,690	20,872,828	3,488,505	7,151,731	10,640,236
		Percentage		70.794%	100.000%		18.136%			11.070%	

GAS ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-ADP-1A
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			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	108X06	Accum Depr--Gas General Plant		4,759,310	6,722,759	1,219,240			744,209		
	108X06	Accum Depr--Gas General Plant - Direct	3,362,786		3,362,786	2,511,161			851,625		
	403X60	Depreciation Expense		97,936	138,340	25,089			15,314		
	403X60	Depreciation Expense (Direct)	20,847		20,847	15,797			5,050		
JURISDICTIONAL ALLOCATION:											
4	108X06	Accumulated Depreciation	5,326,235	4,759,310	10,085,545	3,730,401	3,233,618	6,964,019	1,595,834	1,525,692	3,121,526
4	403X60	Depreciation Expense	61,250	97,936	159,186	40,886	66,541	107,427	20,364	31,395	51,759
GENERAL PLANT--TRANSPORTATION											
G-PLT	392XXX	Transportation General Plant	4,095,641	929,774	5,025,415	3,024,611	631,716	3,656,327	1,071,030	298,058	1,369,088
		Percentage		18.502%	100.000%	60.186%			21.312%		
ALLOCATED ON DEPRECIABLE PLANT											
C-ADP	1119.X7	Accum Depr--Gas General Transportation Plant		65,480	353,908	213,003			75,425		
	1119.X7	Accum Depr--Gas General Transp Plant - Direct	580,089		580,089	405,166			174,923		
	403X70	Depreciation Expense		456	2,462	1,482			525		
JURISDICTIONAL ALLOCATION:											
4	1119.X7	Accumulated Depreciation	868,517	65,480	933,997	618,169	44,489	662,658	250,348	20,991	271,339
4	403X70	Depreciation Expense	2,007	456	2,463	1,482	310	1,792	525	146	671
ALLOCATION RATIOS:											
G-ALL	1	System Contract Demand		100.000%			69.950%			30.050%	
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	
G-ALL	6	Actual Therms Purchased		100.000%			70.720%			29.280%	
G-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

ALLOCATION OF COMM AMORTIZATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-AMT-1A
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Ref/Basis	Description		Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon Gas
7	404X30	Communication Equipment	Utility 7	0	0	0
		TOTAL		0	0	0
7	404X31	Mainframe Software	Utility 7	400,685	289,267	77,881
8			Utility 8	3,639	0	2,543
9			Utility 9	809	639	170
		TOTAL		405,133	289,906	80,594
7	404X32	PC Software	Utility 7	95,183	68,715	18,501
8			Utility 8	7,148	0	4,995
9			Utility 9	0	0	0
		TOTAL		102,331	68,715	23,496
7	404X50	Leasehold Improvements	Utility 7	859	620	167
		TOTAL		859	620	167
		TOTAL		508,323	359,241	104,257

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

ALLOCATION OF COMM DEPRECIATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-DEP-1A
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Ref/Basis	Description	Total	Allocation to Electric	Allocation to Gas North	Allocation to Oregon
7	403X60 Utility 7	546,015	394,185	106,129	45,701
8	Utility 8	11,435	0	7,991	3,444
9	Utility 9	59,654	47,094	12,560	0
9	Utility 9 - Washington	8,866	6,999	1,867	0
9	Utility 9 - Idaho	34,756	27,438	7,318	0
	Total	<u>660,726</u>	<u>475,716</u>	<u>135,865</u>	<u>49,145</u>
7	403X70 Utility 7	175	126	34	15
9	Utility 9	1,197	945	252	0
	Total	<u>1,372</u>	<u>1,071</u>	<u>286</u>	<u>15</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%

COMMON GENERAL PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****				***** OREGON *****				
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total	
	389XXX	Land & Land Rights													
99		Utility 0	124,681	0	101,907	22,774	124,681	0	0	0	0	0	0	0	0
99		Utility 1	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0
99		Utility 2	476,514	0	0	0	0	0	0	0	0	476,514	0	0	476,514
7		Utility 7	4,082,519	0	0	2,947,293	2,947,293	0	0	793,519	793,519	0	341,707	341,707	
9		Utility 9 - Wa	470,711	371,603	0	0	371,603	99,108	0	0	99,108	0	0	0	0
9		Utility 9 - Idaho	437,225	0	345,167	0	345,167	0	92,058	0	92,058	0	0	0	0
9		Utility 9 - Allocated	263,468	0	0	207,995	207,995	0	0	55,473	55,473	0	0	0	0
		TOTAL ACCOUNT	6,332,282	371,603	447,074	3,178,062	3,996,739	576,272	92,058	848,992	1,517,322	476,514	341,707	818,221	
	390XXX	Structures & Improvements													
99		Utility 0	3,432,419	510,414	1,351,622	1,570,383	3,432,419	0	0	0	0	0	0	0	0
99		Utility 1	939,860	0	0	0	0	939,860	0	0	939,860	0	0	0	0
99		Utility 2	3,425,415	0	0	0	0	0	0	0	0	3,425,415	0	0	3,425,415
7		Utility 7	39,938,810	0	0	28,833,025	28,833,025	0	0	7,762,906	7,762,906	0	3,342,878	3,342,878	
9		Utility 9 - Wa	1,655,230	1,306,721	0	0	1,306,721	348,509	0	0	348,509	0	0	0	0
9		Utility 9 - Idaho	4,433,298	0	3,499,867	0	3,499,867	0	933,431	0	933,431	0	0	0	0
9		Utility 9 - Allocated	4,715,745	0	0	3,722,845	3,722,845	0	0	992,900	992,900	0	0	0	0
		TOTAL ACCOUNT	58,540,777	1,817,135	4,851,489	34,126,253	40,794,877	1,288,369	933,431	8,755,806	10,977,606	3,425,415	3,342,878	6,768,293	
	391XXX	Office Furniture & Equipment													
99		Utility 0	1,163,693	0	0	1,163,693	1,163,693	0	0	0	0	0	0	0	0
7		Utility 7	33,477,664	0	0	24,168,530	24,168,530	0	0	6,507,054	6,507,054	0	2,802,080	2,802,080	
8		Utility 8	386,250	0	0	0	0	0	0	269,919	269,919	0	116,331	116,331	
		TOTAL ACCOUNT	35,027,607	0	0	25,332,223	25,332,223	0	0	6,776,973	6,776,973	0	2,918,411	2,918,411	
	392XXX	Transportation Equipment													
99		Utility 0	11,675,593	4,930,785	2,070,619	4,674,189	11,675,593	0	0	0	0	0	0	0	0
99		Utility 1	4,471,044	0	0	0	0	2,820,363	955,275	695,406	4,471,044	0	0	0	0
99		Utility 2	1,961,382	0	0	0	0	0	0	0	0	1,961,382	0	0	1,961,382
7		Utility 7	305,531	0	0	220,572	220,572	0	0	59,386	59,386	0	25,573	25,573	
9		Utility 9 - Wa	970,071	765,823	0	0	765,823	204,248	0	0	204,248	0	0	0	0
9		Utility 9 - Idaho	549,774	0	434,019	0	434,019	0	115,755	0	115,755	0	0	0	0
9		Utility 9 - Allocated	831,073	0	0	656,091	656,091	0	0	174,982	174,982	0	0	0	0
		TOTAL ACCOUNT	20,764,468	5,696,608	2,504,638	5,550,852	13,752,098	3,024,611	1,071,030	929,774	5,025,415	1,961,382	25,573	1,986,955	

COMMON GENERAL PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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		***** ELECTRIC *****				***** GAS NORTH*****				***** OREGON*****			
Ref/Basis	Account Description	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
393000 Stores Equipment													
99	Utility 0	383,459	10,739	14,745	357,975	383,459	0	0	0	0	0	0	0
99	Utility 1	84,271	0	0	0	0	84,271	0	0	84,271	0	0	0
99	Utility 2	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227
9	Utility 9 - Wa	148,583	117,299	0	0	117,299	31,284	0	0	31,284	0	0	0
9	Utility 9 - Idaho	213,060	0	168,200	0	168,200	0	44,860	0	44,860	0	0	0
9	Utility 9 - Allocated	909,154	0	0	717,732	717,732	0	0	191,422	191,422	0	0	0
	TOTAL ACCOUNT	1,795,754	128,038	182,945	1,075,707	1,386,690	115,555	44,860	191,422	351,837	57,227	0	57,227
394000 Tools, Shop, & Garage Equipment													
99	Utility 0	3,455,054	1,287,102	432,867	1,735,085	3,455,054	0	0	0	0	0	0	0
99	Utility 1	1,869,594	0	0	0	0	989,184	454,702	425,708	1,869,594	0	0	0
99	Utility 2	963,281	0	0	0	0	0	0	0	0	963,281	0	963,281
7	Utility 7	2,957,007	0	0	2,134,752	2,134,752	0	0	574,753	574,753	0	247,501	247,501
8	Utility 8	1,006,245	0	0	0	0	0	0	703,184	703,184	0	303,061	303,061
9	Utility 9 - Wa	43,863	34,628	0	0	34,628	9,235	0	0	9,235	0	0	0
9	Utility 9 - Idaho	9,519	0	7,515	0	7,515	0	2,004	0	2,004	0	0	0
9	Utility 9 - Allocated	307,373	0	0	242,656	242,656	0	0	64,717	64,717	0	0	0
	TOTAL ACCOUNT	10,611,936	1,321,730	440,382	4,112,493	5,874,605	998,419	456,706	1,768,362	3,223,487	963,281	550,562	1,513,843
395000 Laboratory Equipment													
99	Utility 0	1,467,561	214,701	144,113	1,108,747	1,467,561	0	0	0	0	0	0	0
99	Utility 1	318,953	0	0	0	0	103,796	33,851	181,306	318,953	0	0	0
99	Utility 2	273,708	0	0	0	0	0	0	0	0	273,708	0	273,708
7	Utility 7	355,663	0	0	256,764	256,764	0	0	69,130	69,130	0	29,769	29,769
8	Utility 8	8,520	0	0	0	0	0	0	5,954	5,954	0	2,566	2,566
9	Utility 9 - Wa	19,551	15,435	0	0	15,435	4,116	0	0	4,116	0	0	0
9	Utility 9 - Idaho	6,241	0	4,927	0	4,927	0	1,314	0	1,314	0	0	0
9	Utility 9 - Allocated	289,870	0	0	228,838	228,838	0	0	61,032	61,032	0	0	0
	TOTAL ACCOUNT	2,740,067	230,136	149,040	1,594,349	1,973,525	107,912	35,165	317,422	460,499	273,708	32,335	306,043
396XXX Power Operated Equipment													
99	Utility 0	25,453,803	12,364,634	6,871,942	6,217,227	25,453,803	0	0	0	0	0	0	0
99	Utility 1	3,719,559	0	0	0	0	2,588,383	763,032	368,144	3,719,559	0	0	0
99	Utility 2	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
7	Utility 7	554,036	0	0	399,975	399,975	0	0	107,688	107,688	0	46,373	46,373
9	Utility 9 - Wa	715,109	564,543	0	0	564,543	150,566	0	0	150,566	0	0	0
9	Utility 9 - Idaho	518,194	0	409,088	0	409,088	0	109,106	0	109,106	0	0	0
9	Utility 9 - Allocated	608,597	0	0	480,457	480,457	0	0	128,140	128,140	0	0	0
	TOTAL ACCOUNT	31,613,132	12,929,177	7,281,030	7,097,659	27,307,866	2,738,949	872,138	603,972	4,215,059	43,834	46,373	90,207

COMMON GENERAL PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH*****				***** OREGON *****			
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Oregon	Allocated	Total
	397XXX	Communication Equipment												
99		Utility 0	39,107,599	5,558,979	2,202,464	31,346,156	39,107,599	0	0	0	0	0	0	0
99		Utility 1	647,553	0	0	0	0	369,684	277,869	0	647,553	0	0	0
99		Utility 2	525,661	0	0	0	0	0	0	0	0	525,661	0	525,661
7		Utility 7	8,275,662	0	0	5,974,449	5,974,449	0	0	1,608,540	1,608,540	0	692,673	692,673
8		Utility 8	926,079	0	0	0	0	0	0	647,163	647,163	0	278,916	278,916
9		Utility 9 - Wa	454,820	359,058	0	0	359,058	95,762	0	0	95,762	0	0	0
9		Utility 9 - Idaho	4,121,050	0	3,253,363	0	3,253,363	0	867,687	0	867,687	0	0	0
9		Utility 9 - Allocated	7,329,885	0	0	5,786,578	5,786,578	0	0	1,543,307	1,543,307	0	0	0
		TOTAL ACCOUNT	61,388,309	5,918,037	5,455,827	43,107,183	54,481,047	465,446	1,145,556	3,799,010	5,410,012	525,661	971,589	1,497,250
	398000	Miscellaneous Equipment												
99		Utility 0	8,848	0	2,299	6,549	8,848	0	0	0	0	0	0	0
99		Utility 1	0	0	0	0	0	0	0	0	0	0	0	0
7		Utility 7	487,895	0	0	352,226	352,226	0	0	94,832	94,832	0	40,837	40,837
9		Utility 9 - Wa	2,317	1,829	0	0	1,829	488	0	0	488	0	0	0
9		Utility 9 - Idaho	3,084	0	2,435	0	2,435	0	649	0	649	0	0	0
9		Utility 9 - Allocated	7,706	0	0	6,084	6,084	0	0	1,622	1,622	0	0	0
		TOTAL ACCOUNT	509,850	1,829	4,734	364,859	371,422	488	649	96,454	97,591	0	40,837	40,837
		TOTAL GENERAL PLANT	229,324,182	28,414,293	21,317,159	125,539,640	175,271,092	9,316,021	4,651,593	24,088,187	38,055,801	7,727,022	8,270,265	15,997,287

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED DEPRECIATION COMMON GENERAL PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-ADP-1A
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Ref/Basis	Account	Description	Total General	Total Electric	Total Gas North	Total Oregon Gas
Accum Deprec - General Plant						
99	108X06	Utility 0	39,918,428	39,918,428	0	0
99	108X06	Utility 1 - Allocated	640,741	0	640,741	0
99	108X06	Utility 1 - Washington	2,511,161	0	2,511,161	0
99	108X06	Utility 1 - Idaho	851,625	0	851,625	0
99	108X06	Utility 2	2,109,943	0	0	2,109,943
7	108X06	Utility 7	12,171,314	8,786,837	2,365,738	1,018,739
7	108X06	Utility 7 - Asset Recovery Obligation (Note 1)	-348,037	-251,258	-67,648	-29,131
8	108X06	Utility 8	865,309	0	604,695	260,614
9	108X06	Utility 9	15,099,657	11,920,424	3,179,233	0
Total			73,820,141	60,374,431	10,085,545	3,360,165
Accum Deprec - General Plant, Transportation						
99	108X07	Utility 0	5,871,055	5,871,055	0	0
99	108X07	Utility 1 - Allocated	196,109	0	196,109	0
99	108X07	Utility 1 - Washington	405,166	0	405,166	0
99	108X07	Utility 1 - Idaho	174,923	0	174,923	0
99	108X07	Utility 2	936,981	0	0	936,981
7	108X07	Utility 7	30,737	22,190	5,974	2,573
9	108X07	Utility 9	721,086	569,261	151,825	0
Total			8,336,057	6,462,506	933,997	939,554

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

Note 1 Removes Asset Recovery Obligation related to the Main Office Building, the asset cost is already removed.

COMMON INTANGIBLE PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-IPL-1A
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON *****				
				Direct - Wa	Direct - Idaho	Allocated	Total	Direct - Wa	Direct - Idaho	Allocated	Total	Direct	Allocated	Total		
	303000	Intangible Plant														
99		Utility 1	417,899	0	0	0	0	249,449	168,450	0	417,899	0	0	0		
7		Utility 7	0	0	0	0	0	0	0	0	0	0	0	0		
9		Utility 9	194,058	0	0	153,199	153,199	0	0	40,859	40,859	0	0	0		
		TOTAL ACCOUNT	611,957	0	0	153,199	153,199	249,449	168,450	40,859	458,758	0	0	0		
	303100	Misc Intangible Plant--Mainframe Software														
99		Utility 0	777,820	0	0	777,820	777,820	0	0	0	0	0	0	0		
99		Utility 2	46,440	0	0	0	0	0	0	0	0	46,440	0	46,440		
7		Utility 7	23,965,071	0	0	17,301,104	17,301,104	0	0	4,658,091	4,658,091	0	2,005,876	2,005,876		
8		Utility 8	218,340	0	0	0	0	0	0	152,580	152,580	0	65,760	65,760		
		TOTAL ACCOUNT	25,007,671	0	0	18,078,924	18,078,924	0	0	4,810,671	4,810,671	46,440	2,071,636	2,118,076		
	303110	Misc Intangible Plant--PC Software														
99		Utility 0	812,349	0	0	812,349	812,349	0	0	0	0	0	0	0		
99		Utility 1	14,449	0	0	0	0	0	0	14,449	14,449	0	0	0		
7		Utility 7	9,255,983	0	0	6,682,172	6,682,172	0	0	1,799,085	1,799,085	0	774,726	774,726		
8		Utility 8	597,680	0	0	0	0	0	0	417,671	417,671	0	180,009	180,009		
		TOTAL ACCOUNT	10,680,461	0	0	7,494,521	7,494,521	0	0	2,231,205	2,231,205	0	954,735	954,735		
	TOTAL		36,300,089	0	0	25,726,644	25,726,644	249,449	168,450	7,082,735	7,500,634	46,440	3,026,371	3,072,811		

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

ACCUMULATED AMORTIZATION COMMON PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-AAM-1A
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Ref/Basis	Account	Description	Total	Allocation To Electric	Allocation to Gas North	Allocation to Oregon
Accum Amort--Intangible Plt (111X30, 111X31, 111X32)						
99		Utility 0	865,933	865,933	0	0
99		Utility 1	6,078	0	6,078	0
99		Utility 2 - Oregon	24,000	0	0	24,000
7		Utility 7	16,276,278	11,750,333	3,163,620	1,362,324
8		Utility 8	530,648	0	370,827	159,821
9		Utility 9	19,406	15,320	4,086	0
		Total	<u>17,722,343</u>	<u>12,631,586</u>	<u>3,544,611</u>	<u>1,546,145</u>
Accum Amort--Leasehold Improvements (111X50, 111X60)						
7		Utility 7	102,680	74,128	19,958	8,594
9		Utility 9	12,869	10,159	2,710	0
		Total	<u>115,549</u>	<u>84,287</u>	<u>22,668</u>	<u>8,594</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.882%	30.118%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

GAS ACCUMULATED AMORTIZATION AND AMORTIZATION EXPENSE For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: G-CAM-1A
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Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE:											
G-PLT	303000	Misc Intangible Plant									
G-PLT	303100	Misc Intangible Plant - Mainframe Software	0	4,810,671	4,810,671	0	3,268,514	3,268,514	0	1,542,157	1,542,157
G-PLT	303110	Misc Intangible Plant - PC Software	0	2,231,205	2,231,205	0	1,515,948	1,515,948	0	715,257	715,257
			0	7,041,876	7,041,876	0	4,784,462	4,784,462	0	2,257,414	2,257,414
		Percentage		100.000%	100.000%	0.000%			0.000%		
ALLOCATION TO DIRECT/ALLOCATED BASED ON PLANT:											
C-AAM	111	Accumulated Amortization (111X30, X31, X32)		3,544,611	3,544,611	0			0		
	404	Amortization Expense (404X30, X31, X32)		104,331	104,331	0			0		
JURISDICTIONAL ALLOCATION:											
4	111	Accumulated Amortization (111X30, X31, X32)	0	3,544,611	3,544,611	0	2,408,315	2,408,315	0	1,136,296	1,136,296
4	404	Amortization Expense (404X30, X31, X32)	0	104,331	104,331	0	70,886	70,886	0	33,445	33,445
ALLOCATION RATIOS:											
G-ALL	4	Jurisdictional Four Factor Allocator - Direct Method		100.000%			67.943%			32.057%	

ACCUMULATED DEFERRED FIT NON UTILITY - SPECIFIC GENERAL PLANT For Month Ended January 31, 2010 Average of Monthly Averages Basis	Report ID: C-DTX-1A
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Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		Deferred FIT - General Plant (For Report APL)				
7	282900	Utility 7	-14,188,571	-10,243,155	-2,757,833	-1,187,583
9	282900	Utility 9	-1,686,798	-1,331,643	-355,155	0
		Total	<u>-15,875,369</u>	<u>-11,574,798</u>	<u>-3,112,988</u>	<u>-1,187,583</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	72.193%	19.437%	8.370%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.945%	21.055%	0.000%